



# Nebraska Litter Fee Return

FORM  
28

Nebraska I.D. Number

Period Covered by Return

Due Date

PLEASE DO NOT WRITE IN THIS SPACE

NAME AND LOCATION ADDRESS

NAME AND MAILING ADDRESS

☐ Check this box if you have discontinued your manufacturing, wholesaling, or retailing business.

*If you have more than one business location making sales in this state, refer to paragraph "Persons With More Than One Location" in the instructions.*

1	Gross proceeds from the sale at wholesale and manufacture and sale of products in this state, including by-products, subject to the litter fee .....	\$	00
2	Gross proceeds from the sale at retail of products in this state subject to the litter fee .....		00
3	Enter the greater of line 1 or line 2, unless the amount to be entered on line 3 is less than \$100,000. If the amount is less than \$100,000, enter zero. ....		00
4	Nebraska litter fee (line 3 multiplied by ) .....		
5	Previous balance with applicable interest at % per year and payments received through		

6 BALANCE DUE (line 4 plus line 5). Pay in full with return ..... \$

Under penalties of law, I declare that I have examined this return, and to the best of my knowledge and belief, it is correct and complete.

sign  
here

Authorized Signature	Daytime Phone	Signature of Preparer Other Than License Holder
Title	Date	Address
		Date

## INSTRUCTIONS

**WHO MUST FILE.** Every person who has annual gross proceeds from sales in Nebraska of products subject to the litter fee from all locations of at least \$100,000 must obtain a litter fee license for each location and report and pay the Nebraska litter fee. A litter fee license can be obtained by filing a Nebraska Tax Application, Form 20.

The Nebraska litter fee and the Nebraska waste reduction and recycling fee are separate programs. It is possible that your company is required to pay both fees.

Out-of-state manufacturers, wholesalers, and retailers shall report only the gross proceeds from Nebraska sales of items specified in the line 1 and line 2 instructions on this return.

**WHEN AND WHERE TO FILE.** This return, properly signed and accompanied by a check or money order payable to the Nebraska Department of Revenue, will be considered timely filed if postmarked on or before the due date stated on the face of the return. Mail to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

Mail this return and payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. Box 94818, LINCOLN, NE 68509-4818**  
Visit our Web site: [www.revenue.ne.gov](http://www.revenue.ne.gov), or call 1-800-742-7474 (toll free in NE and IA) or 1-402-471-5729.

PLEASE MAKE A COPY OF THIS RETURN FOR YOUR RECORDS.

The litter fee return must be filed even if the amount reported on line 3 is zero.

**PREIDENTIFIED RETURN.** This return is to be used only by the manufacturer, wholesaler, or retailer whose name is printed on it. If you have not received a preidentified return for the period covered by the return, request a duplicate from the Nebraska Department of Revenue. Do not file returns which are photocopies, returns for another period, or returns which have not been preidentified.

**NAME/ADDRESS CHANGES.** If the business name has changed and is a name change only (i.e., the ownership or federal identification number has not changed), mark through the previous name and plainly print the new name and write "name change only." A change in ownership or type of ownership (individual to a partnership, partnership to a corporation, etc.) will require you to cancel your license. The new owner(s) of the business should not file their return using the previous owner's preidentified litter fee returns. The new owner(s) must complete a Nebraska Tax Application, Form 20, to obtain their own litter fee license.

If there is a change or correction in the name and address, mark through the incorrect information and plainly print the correct information. If this is the result of a relocation of your business, indicate this by writing "relocated" on the return. **Reminder:** A litter fee license is required for **each** location. If there is an additional location opened, you need to apply for another litter fee license by filing a Nebraska Tax Application, Form 20.

**PERSONS WITH MORE THAN ONE LOCATION.** Every manufacturer, wholesaler, or retailer who owns 80 percent or more of two or more locations that sell products subject to the litter fee must license **each** location and file one "combined" litter fee return. The "combined" filing requires the calculation of the litter fee on the total annual gross receipts from sales by **all** locations of products subject to the litter fee. A Nebraska Application for Permission to File a Monthly Combined Sales and Use Tax or Combined Annual Litter Fee Return, Form 11, must be submitted to obtain a "combined" Nebraska identification number.

**DISCONTINUATION OF BUSINESS.** A license holder who has ceased selling products subject to the litter fee may terminate the litter fee license. License holders who have filed a litter fee return for previous reporting periods, but for the current reporting period have less than \$100,000 in annual gross proceeds, may terminate their litter fee license. The Department recommends that license holders not terminate their license if there is a reasonable expectation that the litter fee gross proceeds for the next reporting period will exceed \$100,000.

The litter fee license for any particular location may be reinstated upon the license holder's request without charge by filing a Nebraska Change Request, Form 22.

**PENALTY AND INTEREST.** In the event that the return is not filed by the prescribed due date, a penalty will be assessed in the amount of \$25.00 or ten percent of the fee due, whichever is greater. Interest will be assessed on any unpaid

fee at the rate printed on line 5 from the due date until payment is received.

**VERIFICATION AND AUDIT.** Records to substantiate this return shall be retained and be available for a period of at least three years following the date of filing the return.

### SPECIFIC INSTRUCTIONS

**LINE 1.** Enter the total gross proceeds from the sale at wholesale and manufacture and sale in Nebraska of the products, including by-products, from all locations, which fall into any of the following categories: (1) food for human or pet consumption; (2) cigarettes and other tobacco products; (3) soft drinks and carbonated waters; (4) liquor, wine, beer, and other malt beverages; (5) household paper and household paper products, excluding magazines, periodicals, newspapers, and literary works; (6) glass containers; (7) metal containers; (8) plastic or fiber containers made of synthetic material; (9) cleaning agents and toiletries; and (10) kitchen supplies.

A manufacturer may also be a wholesaler and the total gross proceeds from the manufacture and sale and wholesale sales must be included on line 1.

**LINE 2.** Enter the total gross proceeds from the sale at retail in Nebraska of the products from all locations which fall into any of the following categories: (1) food for human consumption, beverages, soft drinks, carbonated water, liquor, wine, beer, and other malt beverages, except those sold by retailers solely for consumption indoors on the retailers' premises; (2) food for pet consumption; (3) cigarettes and other tobacco products; (4) household paper and household paper products, excluding magazines, periodicals, newspapers, and literary works; (5) cleaning agents; and (6) kitchen supplies.

**LINE 4.** Compute the fee by multiplying line 3 by the applicable rate. Carry the decimal to three places and round to two places. For example, \$17.754 should be shown as \$17.75, while \$17.755 should be shown as \$17.76.

**LINE 5.** A balance due or credit (indicated by "subtract") resulting from a partial payment, mathematical or clerical errors, penalty, or interest relating to prior returns will be entered in this space by the Nebraska Department of Revenue. The amount of interest includes interest on the unpaid fee through the due date of this return. If the amount due is paid before the due date, the interest will be recomputed and a credit will be given on the next return. If the amount entered has been satisfied by a previous remittance, it should be disregarded when computing the amount to remit on line 6.

**LINE 6.** Attach a check or money order payable to the Nebraska Department of Revenue for the amount reported on line 6.

**SIGNATURES.** This return must be signed by the license holder, partner, corporate officer, or member of an LLC. If the license holder authorizes another person to sign this return, there must be a power of attorney on file with the Nebraska Department of Revenue or attached to the return.

Any person who is paid for preparing a license holder's return must also sign the return as preparer.